



Reply to
Attn. of: SP 94-C-21

NOV 8 1993

Subject: Coordinated Review Effort Recalculation of Meal Counts

To: STATE AGENCY DIRECTORS - Colorado ED, Iowa, Kansas, Missouri ED,
(Special Nutrition Programs) Montana OPI, Nebraska ED, North Dakota,
South Dakota, Utah and Wyoming ED

Several States have called in with questions concerning specific circumstances under which recalculation of meal counts must be done. This memorandum will attempt to clarify some of these situations.

A meal count system must result in accurate daily counts, by type (free, reduced-price and full paid) at the point of service or an approved alternate point. It must also assure that reimbursable meals are served. If it does not meet all of these criteria, it is unacceptable.

Once a reviewer has determined a meal count system to be unacceptable, he or she must determine whether a recalculation is required. If the only problem with the system is that the count is taken at an alternate point of service not approved by the State Agency and the system is accurate, recalculation is not required. Also, if the only problem with the system is that it does not properly monitor for components, recalculation is not required. In both instances above, however, corrective action is required.

Generally, most other deficiencies will require fiscal action based on data obtained from source documentation or recalculation. Below are some additional examples found on recent reviews:

1. An accurate point of service count of free and reduced meals is taken daily. The paid count is then backed out from a tray count, cash count, bun count or some other similar method and the reviewer determines that controls are such that the numbers are probably accurate. The system is still unacceptable. It must be changed and will also require recalculation of paid meals.
2. An accurate point of service count of free, reduced and total meals is taken. The paid count is determined by subtracting the free and reduced from the total. The system must be changed to include the counting of paid meals, but fiscal action is not required.

3. The claim is based on morning classroom counts. The system is unacceptable and must be changed. Recalculation of free, reduced-price and paid meals would usually be required. However, in some circumstances recalculation might not be necessary. An example of such a situation would be when the classroom teachers accompany their class to the cafeteria and have been advised they are responsible for notifying the office of any changes. Even in this situation, the reviewer must investigate far enough to assure this is really what is happening.

If you have further questions, please contact our review unit at (303) 844-0355.

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